

Exhibit J

David Zelman – December 11, 2020

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1 UNITED STATES DISTRICT COURT
2 SOUTHERN DISTRICT OF NEW YORK
3 CASE NO. 18-MD-2865 (LAK)

4 IN RE:)
5)
6)

7 CUSTOMS AND TAX ADMINISTRATION OF)
8 THE KINGDOM OF DENMARK)
9 (SKATTEFORVALTNINGEN) TAX REFUND)
SCHEME LITIGATION)

This document relates to case nos.)
19-cv-01783; 19-cv-01788; 19-cv-01794;)
19-cv-01798; 19-cv-01918)

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14 REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL

15 EXAMINATION OF

16 DAVID ZELMAN

17 DATE: December 11, 2020
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25 REPORTED BY: MICHAEL FRIEDMAN, CCR

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1 THE VIDEOGRAPHER: This is the
2 remote video recorded deposition of
3 David Zelman.

4 Today is Friday, December 11, 2020.
5 The time is now 10:51 a.m. New York
6 time.

7 We're here in the matter of In Re,
8 Customs and Tax Administration of the
9 Kingdom of Denmark, et al. All counsel
10 have been noted on record.

11 My name is Jose Rivera, remote
12 video technician on behalf of Gregory
13 Edwards LLC.

14 At this time, will the reporter
15 Michael Friedman, on behalf of Gregory
16 Edwards LLC, please swear in the
17 witness.

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1 D A V I D Z E L M A N,

2 called as a witness, having been first
3 duly sworn according to law, testifies as follows:

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7 EXAMINATION BY MR. WEINSTEIN:

8 Q Good morning, Mr. Zelman. My name
9 is Marc Weinstein. I'm with the firm Hughes,
10 Hubbard & Reed, and we represent the
11 plaintiff SKAT in these actions.

12 Throughout the day, I'll be asking
13 you questions. And we want to make sure that
14 the record that's created as a result of the
15 deposition is one where your answers are
16 knowing answers, you've understood the
17 questions, and we get the complete answers
18 down.

19 So in order to do that, if you
20 don't understand any of my questions, please
21 ask to clarify or repeat them, or if you
22 haven't heard them as well. If you do
23 answer, we will assume that you've heard and
24 understood the question.

25 Is that okay?

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1 A Yes.

2 Q Was that the entity that was formed
3 that was discussed in the e-mail that you had
4 with Ms. O'Donnell?

5 A Say the question again?

6 Q Sure. Was Vanderlee Technologies
7 LLC the company that was formed for -- that
8 you were discussing with Ms. O'Donnell in the
9 prior exhibit?

10 A Yes.

11 Q Do you know what significance, if
12 any, the name Vanderlee Technologies has?

13 A I do not.

14 Q All right. At the time that
15 Vanderlee Technologies LLC was formed, did
16 you have any intention to use it as a company
17 to conduct business?

18 A No.

19 Q Did you ever subsequently use
20 Vanderlee Technologies LLC to conduct any
21 business?

22 A Yes.

23 Q And when did you use that entity to
24 conduct business?

25 A Time frame? Are you asking me when

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1 in time?

2 Q Yes. Yes.

3 A I really can't recall exactly.

4 Q What business did you conduct
5 through Vanderlee Technologies LLC?

6 A The same services that I would
7 provide through Transitions Institute.

8 Q Why did you use Vanderlee
9 Technologies to provide the services you had
10 been providing through your established
11 Transitions company?

12 A It came to my attention that it was
13 useful to have business through
14 these -- through Vanderlee.

15 Excuse me.

16 Q Who brought that to your attention?

17 A John Van Merkensteijn.

18 Q And what did he tell you about
19 that?

20 A Basically that it would be good to
21 have business transacting through the
22 company.

23 Q Why?

24 A For -- I'm not exactly sure why. I
25 mean, I -- I think that --

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1 MS. RICE: Don't speculate, Mr.

2 Zelman, if you don't know.

3 A I don't know.

4 Q Well, I would like to hear what

5 your understanding was as to why it

6 would -- was a good idea for you to conduct

7 the business you had been conducting through

8 Transitions through Vanderlee Technologies

9 LLC.

10 MS. RICE: And by "understanding,"

11 I want it to be clear to the witness,

12 that means by something that was said to

13 you, which is what I assume

14 Mr. Weinstein is asking, and not for you

15 to speculate in your own mind as to why

16 it would be a good idea.

17 A If I -- I cannot recall any

18 specific content or the nature of that

19 conversation. What I was left with is the

20 idea that it would be a good idea for me to

21 do business through these -- through the

22 Vanderlee program.

23 Q When you were left with that

24 impression, was that because you thought it

25 would be a good idea because it would be

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1 better for your executive coaching career?

2 A No.

3 Q So in what way did you understand
4 it would be a good idea to do business
5 through the Vanderlee entity?

6 A Just that it was a business, and it
7 would therefore be appropriate to have
8 business in the business.

9 Q It looks as though the entity was
10 formed in mid-February 2013?

11 A Correct.

12 Q Relative to that, can you tell us
13 when Mr. Van Merkensteijn informed you that
14 it would be a good idea to do business
15 through that entity?

16 A It was much later. Sometime
17 probably towards the end of 2014.

18 Q 2014? Is that what you said?

19 A Yes.

20 Q The end of? Okay.

21 Is it fair to say, Mr. Zelman,
22 that -- well, withdrawn.

23 Have you ever marketed your
24 executive coaching services under the banner
25 of Vanderlee Technologies LLC?

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1 A No.

2 MS. RICE: Objection to form. You
3 can answer.

4 THE WITNESS: Sorry?

5 MS. RICE: I objected to the form
6 of the question. You can answer.

7 THE WITNESS: Thank you.

8 A No.

9 Q As far as you know, have any of
10 your executive coaching clients been informed
11 that they were engaging Vanderlee
12 Technologies LLC for the services?

13 A No.

14 Q So when you performed services
15 under the Vanderlee Technologies LLC name,
16 what clients were being served with those
17 services?

18 MS. RICE: Objection.

19 A I can't remember.

20 Q Were any actually provided services
21 using that name?

22 MS. RICE: Objection.

23 A Didn't hear the question.

24 Q Yeah. Were any clients actually
25 ever served — provided services using the

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1 Vanderlee Technologies name?

2 A I don't believe so.

3 Q Did there come a time that Mr. Van
4 Merkensteijn suggested that you should
5 prepare invoices using Vanderlee Technologies
6 LLC to reflect business that that entity
7 conducted?

8 A Yes.

9 Q Okay. And when did he do that?

10 A Again, the date I can't recall.

11 Q Okay. Do you believe it's around
12 the end of 2014?

13 A At that time or later, yeah.

14 Q All right. Was it your
15 understanding that the purpose of generating
16 the invoices was to provide to your
17 accountant?

18 MS. RICE: Is your question
19 completed, Marc?

20 MR. WEINSTEIN: Yes.

21 MS. RICE: Okay. Then I object to
22 it. You can answer it, Mr. Zelman, if
23 you're able to answer it.

24 A I don't know how to answer that
25 question, sorry. I don't know the answer to